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as well as relevant guidance contained in standards issued through September 1 2018 which have a major impact on insurance entities including FASB ASU No 2016 01 and AICPA Q A Section 7100 15 Insurance Companies and the Definition of Public Business Entity Revenue Recognition Implementation Issue Considerations for Applying the Scope Exception in FASB ASC 606 10 15 2 and 606 10 15 4 to Contracts Within the Scope of FASB ASC 944     *Wiley Not-for-Profit GAAP 2013* Richard F. Larkin,Marie DiTommaso,2012-12-18 The most practical authoritative guide to not for profit GAAP Wiley Not for Profit GAAP 2013 is a comprehensive easy to use guide to the accounting and financial reporting principles used by not for profit organizations Written with the needs of the financial statement preparer user and attestor in mind this guide provides a complete review of the authoritative accounting literature that impacts all types of not for profit organizations At the same time Wiley Not for Profit GAAP 2013 features many examples and illustrations that will assist professionals in applying authoritative literature to real life situations Easy to use information that enables users to find needed information quickly Coverage of accounting principles specifically related to not for profit organizations as well as accounting principles applicable to all types of organizations Specific coverage of accounting issues for different types of not for profit organizations A disclosure checklist that helps financial statement preparers and attestors ensure that all disclosures required by GAAP have been considered Flowcharts diagrams and charts wherever possible to help facilitate the user s understanding of the material presented Destined to become the reference you keep at your side Wiley Not for Profit GAAP 2013 strives to be a thorough reliable reference that nonprofit accounting professionals will use constantly     **Wiley Not-for-Profit GAAP 2016** Richard F. Larkin,Marie DiTommaso,2016-04-19 Detailed practical coverage of GAAP tailored to not for profit organizations Wiley Not for Profit GAAP 2016 is a thorough examination of the authoritative standards for measurement presentation and disclosure as applied to not for profit organizations Due to these organizations unique characteristics not for profit accountants must adhere to specific Generally Accepted Accounting Principles GAAP These requirements are complex and ever evolving but this single volume brings them together providing the most up to date information available Flowcharts and diagrams are used to assist the reader s understanding of the material Additionally a financial statement disclosure checklist facilitates GAAP adherence Designed specifically for accountants in public practice and industry this guide covers requirements from all relevant organizations including the Financial Accounting Standards Board FASB and Accounting Principles Board APB Technical and accounting research bulletins are clearly and concisely summarized as are all statements of position important to not for profit organizations Together these resources make Wiley Not for Profit GAAP 2016 a complete reference tool for auditors and financial personnel in the not for profit sector Refine basic financial statements including Financial Position Activities and Cash Flow Tackle not for profit specific issues like fundraising noncash contributions affiliations and pledges Tailor accounting methods to the specific type of organization with budgeting tax reporting and regulatory advice Discover how general accounting topics like assets mergers and liabilities are

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*IFRS and US GAAP* Steven E. Shamrock, 2012-03-08 A practical comparison of and expert guidance on IFRS and GAAP written by a practicing controller International Financial Reporting Standards IFRS are used in over 120 countries

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